AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS:

1-17. (canceled)

- 18. (currently amended) A method for manufacturing a product which includes the steps of:
- a) engaging an open cell polymeric foam element with at least a first perforated roller and a second perforated roller;
- b) feeding a binder through <u>at least</u> the first roller <u>so that compression between the first and second rollers forces</u> <u>penetration of the binder into the open cells of the foam element so as to impregnate; e) impregnating the binder into the foam element, and so that the binder penetrates and becomes contained in the open cells of the foam element; and</u>
- c) shaping the foam element by molding, pressing or cutting; and
 - d) allowing the binder to set to form the product.
- 19. (previously presented) A method according to claim 18 wherein the foam element includes a flexible open cell polyurethane foam in the density range 7 to $20 \, \text{kg/m}^3$.

- 20. (previously presented) A method according to claim
 18 wherein the first roller includes a perforated surface through
 which the binder is delivered.
- 21. (previously presented) A method according to claim 20 wherein the first roller includes a feed passage where through the binder moves to the perforated surface.
- 22. (previously presented) A method according to claim
 18 wherein the binder is selected from:
 - i) an hydraulic binder slurry;
- ii) a mixture of a pozzolan and either lime or Portland cement in the form of a slurry;
 - iii) a synthetic geopolymer precursor slurry; and
 - iv) a thermoplastic material in liquid form.
- 23. (previously presented) A method according to claim22 wherein the hydraulic binder slurry is selected from:
 - i) alpha or beta hemihydrates of calcium sulphates;
 - ii) Portland cement;
 - iii) calcium aluminate;
 - iv) a pozzolan with lime or with Portland cement;
 - v) magnesium oxichloride; and
 - vi) magnesium oxisulphate.

- 24. (previously presented) A method according to claim 18 which includes the step of compressing the foam element.
- 25. (currently amended) A method according to claim 18 which includes the step of shaping the foam element only by molding, pressing or cutting.

26-27. (canceled)

- 28. (previously presented) A method according to claim
 18 which includes the step of drying the binder impregnated foam
 element in a drier.
- 29. (previously presented) A method according to claim
 18 wherein the first roller is a perforated hollow tube feed
 roller that includes a solid stationary core.
- 30. (previously presented) A method according to claim 29 wherein the solid stationary core includes feed conduits for conveying the binder to the roller.
- 31. (previously presented) A method according to claim 29 wherein the solid core includes a feed passage for feeding the binder to a perforated surface.

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- 32. (currently amended) A method according to claim [[26]] 18 wherein the second roller is a perforated hollow tube feed roller that includes a solid stationary core.
- 33. (previously presented) A method according to claim 32 wherein the solid stationary core includes feed conduits for conveying the binder to the roller.
- 34. (previously presented) A method according to claim 32 wherein the solid core includes a feed passage for feeding the binder to a perforated surface.
 - 35. (canceled)